

only then draws no revenue from such property; but, from the nature of his estate, he may never have it in his power to derive any profit whatever from it. But if, on the other hand, by the expression, 'according to his actual worth in property,' it was intended, that the contribution should be according to the capital value of property of all descriptions, without regard to any present profit which its owner might derive from it; then it would seem, that as a naked unproductive reversion or remainder it must be regarded as property, as well as the highly profitable life estate upon which it depends, the owner of each interest must be made to contribute according to his actual worth in each of these kinds of property; and, that as the two estates together are no more than equal to a fee simple, so the tax upon each should be apportioned between the two, so as to be no more than equivalent to a tax upon the whole estate, if held altogether by one and the same owner.

The first General Assembly, convened under the constitution, in an act, the general frame of which seems to have been taken from the before mentioned English statute of 1692, declared, that a rate of two shillings in the pound should be set on all real and personal estate including ready money, tobacco in warehouses, and plate, according to the true value thereof; not, as by the English statute, according to the annual rent of the land. Yet it was provided, that if any person should be compelled by the enemy to leave his habitation, or be rendered incapable of carrying on his business he might be exempted from taxation. And it was also declared, that where land stood charged with the payment of rent, the lessee might pay the tax, and have it deducted from his rent. Thus charging him who occupied without rent, or the landlord who received the rent with the whole tax. (n) According to this mode of making the assessment, therefore, it would seem, that the first General Assembly had adopted that interpretation of this constitutional rule which looked to a contribution from each person in proportion to his revenue as being the true understanding of what was meant by his actual worth in property, without including any mere abstract right of property, such as land which had been laid waste, or was then occupied by the public enemy, or a naked reversionary interest unattended by any present profit. But, however, that may have been, this mode of making the assessment was soon put aside.

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(n) February, 1777, ch. 21 and 22; June, 1777, ch. 14; October, 1777, ch. 14.